Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Canceled)
- 2. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 wherein said transitional substrate is removed.
- 3. (Original) A method for manufacturing an optical compensator on a transitional substrate as in claim 2 wherein said transitional substrate is removed with a load average stress less than 75 N/m.
- 4. (Original) A method for manufacturing an optical compensator on a transitional substrate as in claim 2 wherein said transitional substrate is removed with a load average stress less than 10 N/m.
 - 5. (Canceled)
- 6. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 1 surface of a transitional substrate comprising:

applying a retardation layer directly on the surface of the transitional substrate;

applying a first orientation layer on the retardation layer; aligning said first orientation layer;

applying a first anisotropic liquid crystal material on said

first orientation layer; and

wherein said transitional substrate is polyethylene terephthalate (PET).

- 7. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim $\frac{5}{6}$ wherein said retardation layer is applied by coating.
- 8. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 wherein said compensator thickness is less than 100 micrometers.
- 9. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim $\pm \underline{6}$ wherein said compensator thickness is less than 30 micrometers.
- 10. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim $\pm \underline{6}$ wherein said retardation layer has a birefringence less than 10 nm.
- 11. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 wherein said retardation layer has a birefringence between 15-150 nm.
- 12. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 6 wherein said retardation layer is comprised of triacetyl celluose (TAC).
- 13. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 <u>6</u> wherein said first orientation layer is applied by coating.
- 14. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 <u>6</u> wherein said first anisotropic liquid crystal material is applied by coating.

- 15. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 wherein a barrier layer is applied between said retardation layer and said first orientation layer.
- 16. (Original) A method of manufacturing an optical compensator on a transitional substrate as in claim 2 wherein said optical compensator is applied to a liquid crystal display cell (LCD).
- 17. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 <u>6</u> wherein said orientation layer comprises a polyvinyl cinnamate.
- 18. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 <u>6</u> wherein said orientation layer is oriented through photoalignment using polarized light.
- 19. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim ± 6 wherein said orientation layer is oriented through rubbing.
- 20. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 wherein said anisotropic layer comprises a nematic calamitic liquid crystal.
- 21. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim $\pm \underline{6}$ wherein said anisotropic layer comprises a nematic discotic liquid crystal.
- 22. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 <u>6</u> wherein said anisotropic liquid crystal material is polymerizable via actinic radiation.

23. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 1 surface of a transitional substrate comprising:

applying a retardation layer directly on the surface of the transitional substrate;

applying a first orientation layer on the retardation layer; aligning said first orientation layer;

applying a first anisotropic liquid crystal material on said

first orientation layer; and

wherein said transitional substrate is extruded.

24. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim-1 surface of a transitional substrate comprising:

applying a retardation layer directly on the surface of the transitional substrate;

applying a first orientation layer on the retardation layer; aligning said first orientation layer;

applying a first anisotropic liquid crystal material on said

first orientation layer; and

wherein said transitional substrate is cast from a solution of polymer and solvent.

- 25. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 4 6 further comprising repeating the steps of applying the first orientation layer, aligning the first orientation layer and applying the first anisotropic layer to form a plurality of orientation layers and a plurality of anisotropic layers to form an integral component wherein an optical axis of each anisotropic layer is positioned relative to respective optical axis of said other anisotropic layers by an angle about an axis perpendicular to a plane of each of said substrates.
- 26. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 further comprising

repeating the steps of applying the first orientation layer, aligning the first orientation layer and applying the first anisotropic layer to form a second orientation layer and a second anisotropic layer to form an integral component, wherein an optical axis of said first anisotropic layer is positioned orthogonally relative to an optical axis of said second anisotropic layer about an axis perpendicular to a plane of each of said substrates.

- 27. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim + 6 further comprising a retardation layer on top of said anisotropic layer.
- 28. (Original) A method for manufacturing an optical compensator on a transitional substrate as in claim 25 further comprising a retardation layer on top of said pluralities of orientation layers and a plurality of anisotropic layers.
- 29. (Original) A method for manufacturing an optical compensator on a transitional substrate as in claim 26 comprising a retardation layer on top of said second anisotropic layer.
- 30. (Currently Amended) A method for manufacturing an optical compensator on a transitional substrate as in claim 1 comprising surface of a transitional substrate comprising:

applying a retardation layer directly on the surface of the transitional substrate;

applying a first orientation layer on the retardation layer; aligning said first orientation layer; applying a first anisotropic liquid crystal material on said

first orientation layer;

repeating the steps of applying the first orientation layer, aligning the first orientation layer and applying the first anisotropic layer to form a second optical compensator;

bonding together said first and second optical compensators so that an optical axis of said first anisotropic layer in one optical compensator is

positioned orthogonally relative to an optical axis of a second anisotropic layer in said second optical compensator about an axis perpendicular to a plane of each of said substrates; and

removing each of said transitional substrates from a compound compensation film.

- 31. (Canceled)
- 32. (Canceled)
- 33. (Canceled)